

ORDINANCE NO. 17893

AN ORDINANCE amending Sections 3.24.080 and 3.24.090 of the Lincoln Municipal Code to increase the telecommunications occupation tax rate from 3.8% to ^{5.50%}~~5.75%~~ of gross receipts commencing September 1, 2001; and repealing Sections 3.24.080 and 3.24.090 of the Lincoln Municipal Code as hitherto existing.

BE IT ORDAINED by the City Council of the City of Lincoln, Nebraska:

Section 1. That Section 3.24.080 of the Lincoln Municipal Code be amended to read as follows:

3.24.080 Telecommunication Occupation Tax.

Commencing ~~November 1, 1992~~ September 1, 2001, there is hereby levied upon every person, firm, partnership, corporation, or association engaged in the business of offering or providing telecommunication services to the public for hire in the City of Lincoln an occupation tax as follows:

(a) ~~Three and eight-tenths percent (3.8%)~~ ^{Five and one-half percent}
(~~3.75%~~ ^{5.50%}) on the gross receipts resulting from any toll services and charges on basic local exchange services; inter-exchange services; mobile services; and other telecommunication services as follows:

(1) Basic local exchange services shall include the access and transmission of two-way switched communications within the city, including local telephone and telecommunication services;

Amended 8/13/01

1 (2) Inter-exchange services shall mean the access and transmission of
2 communications between two or more local exchange areas, provided that such inter-
3 exchange service either (a) originates from an end user within the city or (b) terminates with
4 an end user within the city, and is charged to a service address within the city regardless of
5 where the charges are actually paid;

6 (3) Mobile services shall include any radio or similar communication
7 services provided pursuant to license or authority granted by the Federal Communications
8 Commission, charged to a service address within the city regardless of where the charges are
9 actually paid, including cellular, radio paging, and mobile radio services; and

10 (4) Any other similar telecommunication services involving any electronic
11 or electromagnetic transmission of messages originating and terminating in the State of
12 Nebraska and charged to a service address in the City of Lincoln, regardless of where the
13 charges are actually paid.

14 (b) Gross receipts shall not include any toll services and charges as follows:

15 (1) For interstate telecommunications between persons in this city and
16 persons outside of this state;

17 (2) For local carrier access charges, transmission facilities and switching
18 services provided to telecommunications companies;

19 (3) From accounts charged to the United States government or any of its
20 departments, or the State of Nebraska, or any of its agencies, subdivisions, or departments.

21 No part or portion of the tax provided for in this chapter shall be levied upon or
22 assessed against or taken from any such gross receipts so excepted from the provisions hereof.

Section 2. That Section 3.24.090 of the Lincoln Municipal Code be amended to read as follows:

3.24.090 Telecommunication Occupation Tax; Credit; Payment.

On or before the last day of each and every month, said telecommunications company shall pay to the City of Lincoln ~~three and eight-tenths percent (3.8%)~~ ^{five and one-half} ~~five and seventy-five~~ ^{percent (5.50%)} ~~hundredths percent (5.75%)~~ of the gross receipts as provided in Section 3.24.080 from the preceding month as an occupation tax; provided that such business shall be entitled to a credit for any occupation tax, or other similar tax based on gross receipts, satisfactorily documented or verified as paid to any other jurisdiction upon any gross receipts taxed herein. All deferred payments shall draw interest at the rate of one percent per month. After default for six months, a penalty of five percent shall be added in addition to the interest charges.

Section 3. That Sections 3.24.080 and 3.24.090 of the Lincoln Municipal Code as hitherto existing be and the same are hereby repealed.

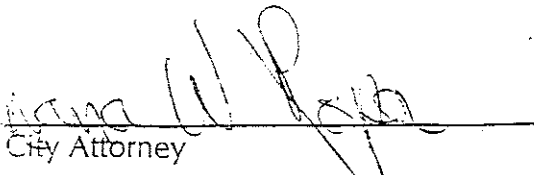
Section 4. That this ordinance shall take effect and be in force on September 1, 2001.

Introduced by:



AYES: Cook, McRoy, Seng, Werner;
NAYS: Camp, Svoboda; ABSENT: Friendt.

Approved as to Form & Legality:


City Attorney

Staff Review Completed:

Ann Hamill

Administrative Assistant

Approved this 14th day of August, 2001:

Don Wersely

Mayor

PASSED

AUG 13 2001

BY CITY COUNCIL

**CITY OF LINCOLN, NEBRASKA
TELECOMMUNICATIONS OCCUPATION TAX
MONTHLY REMITTANCE WORKSHEET**

Name of Company

Contact Person

Title

Address

Phone Number

City

State

Zip Code

Computation of Tax Due for _____

Month

Year

(1) Gross Receipts _____

(2) Less Adjustments to Gross Receipts
(attach itemized explanation) _____

(3) Taxable Gross Receipts (Line 1 minus Line 2) _____

(4) Telecommunications Tax Due (5.5% of Line 3) _____

(5) Interest Due* (1% per month) _____

(6) Penalty Due (5% of tax delinquent for 6 months) _____

(7) Total Amount Due (Total of lines 4 through 6) _____

*Tax is due on or before the last day of each month for the preceding month.

I hereby certify that the foregoing is a true and correct statement of all taxable telecommunications collections for the City of Lincoln according to Chapter 3.24 of the Lincoln Municipal Code, as shown by the records of the above named company.

Signature

Date

Remit Payment to:

City Treasurer
City of Lincoln
555 South 10th Street
Lincoln, NE 68508